



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, १८ अप्रैल, १९९५/२८ चैत्र, १९१७

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

*Shimla-2, the 17th April, 1995*

No. EXN-F(2)1/91-II.—In exercise of the powers conferred by sub-section (1) of section 42-A of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh is pleased to make the following amendments in this department's notification No. 1-12/73-E&T-III, dated the 25th September, 1992, published in Rajpatra, Himachal Pradesh (Extra-ordinary) on 1st October, 1992, as amended from time to time (hereinafter called the 'said notification'), namely:—

### AMENDMENTS

*Amendment of para 4.—In para 4 of the said notification.—*

- (a) in first proviso to sub-para (1), for the signs, brackets and words "an integrated unit for a period of one hundred and twenty months (10 years);—" occurring after

the words "shall be available to", the following shall be substituted, namely :—

"IMFS component of an integrated unit only, against the sales in proportion to the accrual of maximum limit of State excise duty against which equivalent amount of interest free loan is admissible, for a total period of one hundred and twenty months (10 years) as prescribed hereunder :—";

- (b) for the underlined words "Maximum ceiling of deferment" occurring against the underlined word "Year" in the aforesaid proviso, the following underlined words and sign shall be substituted, namely :—

**Maximum ceiling of excise duty/interest free loan in proportion to which sales tax deferment is admissible"; and**

- (c) in third proviso to sub-para (1).—

(i) the sign '.' occurring at the end of the proviso shall be omitted, and thereafter the following shall be added after the words "the integrated unit", namely :—

"subject to the condition that in the event of the IMFS bottling plant of the integrated unit comes into commercial production before the fruit processing unit, the facility of making deferred payment of sales tax shall be from the date of commencement of commercial production of the IMFS bottling plant provided that the fruit processing plant also comes into commercial production within the time period fixed by the Monitoring Committee but not exceeding a period of 3 years from the date of conveying the approval of the integrated unit by the Empowered Committee, failing which the incentives will be withdrawn in lump-sum basis along with commercial rate of interest as may be applicable at that time."

By order,

Sd/-

*Addl. Chief Secretary-cum-Secretary.*

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